DEPARTMENT OF ECONOMIC OPPORTUNITY Reemployment Assistance Appeals THE CALDWELL BUILDING 107 EAST MADISON STREET TALLAHASSEE FL 32399-4143

PETITIONER:

Employer Account No. - 2169884 PREZIOSI PARTNERS INC ATTN SHELLY SPEIGEL 304 INDIAN TRACE SUITE 502 WESTON FL 33326-2996

> PROTEST OF LIABILITY DOCKET NO. 2013-23117L

RESPONDENT: State of Florida DEPARTMENT OF ECONOMIC OPPORTUNITY c/o Department of Revenue

<u>ORDER</u>

This matter comes before me for final Department Order.

An *Order to Show Cause* mailed to the Petitioner on March 21, 2013, provided fifteen (15) calendar days for the Petitioner to explain why its protest filed February 7, 2013, should be considered a timely appeal to the determination dated October 22, 2013. Since no evidence of timely filing was received within 15 days after the mailing date of the *Order to Show Cause*, the Petitioner's protest is dismissed pursuant to rule 73B-10.035(5), Florida Administrative Code.

In consideration thereof, it is ORDERED that the Petitioner's protest of the determination dated October 22, 2012, is dismissed due to lack of jurisdiction.

JUDICIAL REVIEW

Any request for judicial review must be initiated within 30 days of the date the Order was filed. Judicial review is commenced by filing one copy of a *Notice of Appeal* with the DEPARTMENT OF ECONOMIC OPPORTUNITY at the address shown at the top of this *Order* and a second copy, with filing fees prescribed by law, with the appropriate District Court of Appeal. It is the responsibility of the party appealing to the Court to prepare a transcript of the record. If no court reporter was at the hearing, the transcript must be prepared from a copy of the Special Deputy's hearing recording, which may be requested from the Office of Appeals.

Cualquier solicitud para revisión judicial debe ser iniciada dentro de los 30 días a partir de la fecha en que la Orden fue registrada. La revisión judicial se comienza al registrar una copia de un *Aviso de Apelación* con la Agencia para la Innovación de la Fuerza Laboral [*DEPARTMENT OF ECONOMIC OPPORTUNITY*] en la dirección que aparece en la parte superior de este *Orden* y una segunda copia, con los honorarios de registro prescritos por la ley, con el Tribunal Distrital de Apelaciones pertinente. Es la responsabilidad de la parte apelando al tribunal la de preparar una transcripción del registro. Si en la audiencia no se encontraba ningún estenógrafo registrado en los tribunales, la transcripción debe ser preparada de una copia de la grabación de la audiencia del Delegado Especial [*Special Deputy*], la cual puede ser solicitada de la Oficina de Apelaciones.

Nenpòt demann pou yon revizyon jiridik fèt pou l kòmanse lan yon peryòd 30 jou apati de dat ke Lòd la te depoze a. Revizyon jiridik la kòmanse avèk depo yon kopi yon *Avi Dapèl* ki voye bay DEPARTMENT OF ECONOMIC OPPORTUNITY lan nan adrès ki parèt pi wo a, lan tèt *Lòd* sa a e yon dezyèm kopi, avèk frè depo ki preskri pa lalwa, bay Kou Dapèl Distrik apwopriye a. Se responsabilite pati k ap prezante apèl la bay Tribinal la pou l prepare yon kopi dosye a. Si pa te gen yon stenograf lan seyans lan, kopi a fèt pou l prepare apati de kopi anrejistreman seyans lan ke Adjwen Spesyal la te fè a, e ke w ka mande Biwo Dapèl la voye pou ou. DONE and ORDERED at Tallahassee, Florida, this _____ day of April, 2013.



Altemese Smith, Bureau Chief, **Reemployment Assistance Services** DEPARTMENT OF ECONOMIC OPPORTUNITY

FILED ON THIS DATE PURSUANT TO § 120.52, FLORIDA STATUTES, WITH THE DESIGNATED DEPARTMENT CLERK, RECEIPT OF WHICH IS HEREBY ACKNOWLEDGED.

DEPUTY CLERK

DATE

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that true and correct copies of the foregoing Final Order have been furnished to the persons listed below in the manner described, on the _____ day of April, 2013.

Shinum to F

SHANEDRA Y. BARNES, Special Deputy Clerk DEPARTMENT OF ECONOMIC **OPPORTUNITY Reemployment Assistance Appeals 107 EAST MADISON STREET** TALLAHASSEE FL 32399-4143

By U.S. Mail:

PREZIOSI PARTNERS INC ATTN SHELLY SPEIGEL 304 INDIAN TRACE SUITE 502 WESTON FL 33326-2996

CORAL SPRINGS TAX OFFICE ATTN JOYCE FLAKES TAX SPECIALIST II 3301 NORTH UNIVERSITY DRIVE SUITE 200 CORAL SPRINGS FL 33065-5096

DEPARTMENT OF REVENUE ATTN: PATRICIA ELKINS - CCOC #1-4866 5050 WEST TENNESSEE STREET TALLAHASSEE FL 32399

PREZIOSI PARTNERS INC 9441 HOLLYHOCK CT DAVIE FL 33328-6754

State of Florida DEPARTMENT OF ECONOMIC OPPORTUNITY c/o Department of Revenue

DEPARTMENT OF ECONOMIC OPPORTUNITY Reemployment Assistance Appeals MSC 347 CALDWELL BUILDING 107 EAST MADISON STREET TALLAHASSEE, FL 32399-4143

PETITIONER:

Employer Account No. - 2169884 PREZIOSI PARTNERS INC ATTN SHELLY SPEIGEL 304 INDIAN TRACE SUITE 502 WESTON FL 33326-2996

PROTEST OF LIABILITY DOCKET NO. 2013-23117L

RESPONDENT: State of Florida DEPARTMENT OF ECONOMIC OPPORTUNITY c/o Department of Revenue

ORDER TO SHOW CAUSE

The Petitioner is directed to show cause why the Director should not dismiss the petition for lack of jurisdiction pursuant to Section 443.141(2)(c), Florida Statutes, and Rules 73B-10.035(5) and 73B-10.022(5), Florida Administrative Code.

The Petitioner is directed to file a written statement within fifteen (15) calendar days of the mailing date of this Order, explaining why the protest should not be dismissed for lack of jurisdiction. The statement should specifically address whether the protest was filed within the time allowed by law.

The following documents are attached for consideration by the Petitioner:

- 1. Letter of determination dated October 22, 2012, and
- 2. Letter of protest dated/postmarked February 7, 2013.

Done and ordered on March 21, 2013 at TALLAHASSEE, FL.

This is to certify that this *Order to Show Cause* was sent to the last known address of each interested party on or before March 21, 2013.

RO SMITH, Special Deputy Reemployment Assistance Appeals

SHANEDRA Y. BARNES, Deputy Clerk

FAX: (850) 921-3594

Copies mailed to: Petitioner Respondent: DOR Protest Coordinator Wage Determination Unit

> CORAL SPRINGS TAX OFFICE ATTN JOYCE FLAKES TAX SPECIALIST II 3301 NORTH UNIVERSITY DRIVE SUITE 200 CORAL SPRINGS FL 33065

DEPARTMENT OF REVENUE ATTN: PATRICIA ELKINS - CCOC #1-4866 5050 WEST TENNESSEE STREET TALLAHASSEE FL 32399

PREZIOSI PARTNERS INC 9441 HOLLYHOCK CT DAVIE FL 33328-6754